

CONTRACTOR REQUIREMENTS DOCUMENT

DOE O 534.1B, *Accounting*

Regardless of the performer of the work, the contractor is responsible for compliance with the requirements of this Contractor Requirements Document (CRD). The contractor is responsible for flowing down the requirements of this CRD to subcontracts at any tier to the extent necessary to ensure the contractors' compliance with the requirements.

For Integrated Contractors. As an integrated contractor of the Department of Energy (DOE), you must maintain a separate set of accounts and records for recording and reporting all business transactions under the contract. Your books of account must be integrated with those of the Department through the use of reciprocal accounts. Your system of accounts must conform with generally accepted accounting principles, produce accurate results, and provide the necessary DOE financial reports. Your system of accounts must not conflict with DOE O 534.1A or the *DOE Accounting Handbook* (versions in effect as of the date of contract award or contract modification). You must comply with subsequent revisions to DOE O 534.1A or the *DOE Accounting Handbook* when notified under the "Laws, regulations, and DOE directives" clause of the contract. You must follow the applicable standards and procedures in the *DOE Accounting Handbook*.

For Nonintegrated Contractors. You must follow the applicable standards and procedures in the *DOE Accounting Handbook* (version in effect as of the date of contract award or contract modification). You must comply with subsequent revisions to the *DOE Accounting Handbook* when notified under the "Laws, regulations, and DOE directives" clause of the contract.